

Hearing Date: April 13, 2021 at 10:00 a.m. (Eastern Time)
Objection Deadline: April 6, 2021 at 4:00 p.m. (Eastern Time)

Qiwen Zhao
MALONEBAILEY, LLP
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(713) 343-4281

*Tax Accountant for Debtors
and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
) Chapter 11
OLD DDUS, INC., *et al.*,)
) Case No. 20-10916 (MEW)
Debtor¹)
) (Jointly Administered)

**SUMMARY COVER SHEET FOR FIRST AND FINAL APPLICATION OF
MALONEBAILEY, LLP, AS TAX ACCOUNTANT TO THE DEBTOR AND DEBTOR-IN-
POSSESSION, FOR (I) FINAL ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED FROM AUGUST 13, 2020 THROUGH FEBRUARY 8, 2021**

¹ The Debtors in the Chapter 11 Cases and the last four digits of each Debtor's taxpayer identification number are as follows: Dean & Deluca New York, Inc. (3111); Dean & Deluca, Inc. (2998); Dean & Deluca Brands, Inc. (2878); Dean & Deluca International, LLC (8995); Dean & Deluca Small Format, LLC (1806); Dean & Deluca Atlanta, LLC (6678); Dean & Deluca Markets, LLC (2674). The registered address for the Debtors is 251 Little Falls Drive, Wilmington, Delaware 19808.

Name of Applicant:	MaloneBailey, LLP
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Petition Date:	March 31, 2020
Retention Date:	August 13, 2020
Date of Order Approving Debtors' Payment of Fees and Expenses of Applicant:	August 13, 2020 [Docket No. 76]
Period for which compensation and reimbursement are sought:	August 13, 2020 through February 8, 2021
Total compensation sought in this period:	\$67,015.00
Total expenses sought in this period:	\$4,985.00
Total compensation and expenses sought in this period:	\$72,000.00
Amount of compensation previously awarded:	\$0.00
Amount of expense reimbursement previously awarded:	\$0.00
Total allowed compensation paid to date:	\$0.00
Total allowed expenses paid to date:	\$0.00
Blended rate in this application for all professionals:	\$259.93
Compensation sought in this application already paid pursuant to a monthly compensation order but not yet allowed:	\$0.00
Expenses sought in this application already paid pursuant to a monthly compensation order but not yet allowed:	\$0.00
Number of professionals included in this application:	5
Are any rates higher than those approved?	No
This is a(n):	<input type="checkbox"/> Monthly Application <input type="checkbox"/> Interim Application <input checked="" type="checkbox"/> Final Application

Summary of Hours and Fees by Professional

Name of Professional	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
Qiwen Zhao (Nicole)	Senior Tax Manager	\$300.00	171.5	\$51,450.00
Tabitha Ford	Tax Senior	\$200.00	76.0	\$15,000.00
Erika Ramirez	Associate	\$140.0	4.5	\$630.00
Chuqiao Peng	Associate	\$140.00	.25	\$35.00
Ethan Derryberry	Associate	\$140.00	12.9	\$1,806.00
TOTAL			265.15	\$68,921.00 (\$1,906.00)² \$67,015.00
	Blended Hourly Rate:	\$259.93		

Summary of Detail Time Records

Project Category	Total Hours	Total Fees
001 Tax	265.15	\$68,921.00
TOTAL:	265.15	\$68,921.00 (\$1,906.00) \$67,015.00

Summary of Expenses

Expense	Amount
Software Fees	\$4,985.00
TOTAL:	\$4,985.00

² In accordance with the Retention Order, Malone Bailey has agreed to seek compensation at a flat project rate of \$72,000 subject to review under 11 U.S.C. §§ 330-331. This application includes time and expense records to facilitate review under the applicable standard, including a purported fee reduction of \$1,906.00 to reconcile the time and expense records with the flat fee compensation request. For the avoidance of doubt, this reduction reflects a savings to the Debtors' estates of \$1,906, were Malone Bailey to charge the estates the actual cost of services rendered.

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**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
) Chapter 11
OLD DDUS, INC., *et al.*,)
) Case No. 20-10916 (MEW)
Debtor¹)
) (Jointly Administered)

**FIRST AND FINAL APPLICATION
OF MALONEBAILEY, LLP AS TAX ACCOUNTANT TO THE DEBTORS
AND DEBTORS-IN-POSSESSION FOR FINAL ALLOWANCE OF COMPENSATION
FOR SERVICES RENDERED FROM AUGUST 13, 2020 THROUGH FEBRUARY 8, 2021**

MaloneBailey, LLP (“MaloneBailey”), tax accountant to the debtors and debtors-in-possession (the “Debtors”), submits this first and final application (the “Application”), pursuant to sections 328(a), 330(a) and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professional Fee Parties* (the “Interim Compensation Order”) [Docket No. 80], for the allowance of final compensation for professional

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services rendered from August 31, 2020 through February 8, 2021 (the “Compensation Period”).

In support of this Application, MaloneBailey respectfully represents:

Summary of Application

1. MaloneBailey seeks allowance of final compensation for professional services rendered to the Debtors during the Compensation Period in the aggregate amount of \$72,000.00. This \$72,000 is a flat fee previously approved by order of the Court pursuant to 11 U.S.C. § 328(a), reflecting the total cost of the following services:

- a. Prepare and sign as prepare the 2018 and 2019 annual U.S. federal and state business income tax returns and supporting schedules; and
- b. Prepare the tax provision for the Company for the financial year ending December 31, 2019.

2. Pursuant to an engagement letter (the “Engagement Letter”) dated March 5, 2020, to the extent that such engagement letter provides otherwise, MaloneBailey will not charge the Debtors additional fees and will not perform additional work outside of the abovementioned services without application filed on notice and authorized by the Court. To date, no additional work outside of the abovementioned services has been performed by MaloneBailey.

Jurisdiction and Venue

3. The Court has jurisdiction to consider the Application pursuant to 28 U.S.C. §§ 157 and 1334, and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.). Consideration of the Application is a core proceeding pursuant to 28 U.S.C. § 157. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

4. On March 31, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code, thereby commencing these Chapter 11 Cases.

The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. Additional information regarding the Debtors, including their business operations and the events leading to the filing of these Chapter 11 Cases is set forth in detail in the *Declaration of Joseph Baum in Support of First Day Pleadings* [Docket No. 3], filed with the Court on the Petition Date and fully incorporated herein by reference.

6. On April 23, 2020, the United States Trustee appointed a five-member official committee of unsecured creditors (the "Committee") [Docket No. 34]. No trustee or examiner has been appointed in these Chapter 11 Cases.

7. On March 5, 2020, prior to the Petition Date, MaloneBailey was retained by the Debtors to prepare their 2018 tax returns and 2019 tax provision for a fixed fee of \$31,000. This work was halted after the Petition Date. MaloneBailey has been paid \$41,000 to serve as a retainer. MaloneBailey has anticipated cost of the 2019 tax return will be \$31,000.

8. On August 13, 2020, the Court approved MaloneBailey's retention as Tax Accountant to the Debtors effective August 13, 2020 [Docket No. 214], to render tax return preparation services to the Debtors in these Chapter 11 Cases, as described in MaloneBailey's retention application filed with the Court on July 8, 2020 [Docket No.160] (the "Retention Application"). The Court's order on the Retention Application approved MaloneBailey's engagement to perform the aforementioned 2018 and 2019 tax preparation services for the agreed-upon fixed fee of \$72,000, pursuant to 11 U.S.C. § 328(a).

9. On November 25, 2020 (the "Confirmation Date"), the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered its order confirming the *Fifth Modified Proposed Joint Chapter 11 Plan of Reorganization of Dean & DeLuca New York*

Inc. and Its Debtor Affiliates (the “Plan”) (the “Confirmation Order”). The Plan became effective in accordance with its terms (the “Effective Date”) on January 28, 2021. In accordance with the Plan and Confirmation Order, a Creditor Trustee has been appointed to manage the assets of the Debtor and to resolve claims and coordinate distributions post-Effective Date (the “Creditor Trustee”).

10. As of February 8, 2021, MaloneBailey has prepared and filed all 2018 and 2019 federal and state income tax returns. As of February 8, 2021, all returns had been accepted.

11. This is MaloneBailey’s first and final application for allowance of final compensation for services rendered.

Services Rendered by MaloneBailey During the Compensation Period

12. MaloneBailey has performed the following services:

- a. Prepare and sign as prepare the 2018 and 2019 annual U.S. federal and state business income tax returns and supporting schedules; and
- b. Prepare the tax provision for the Company for the financial year ending December 31, 2019.

Disbursements

13. Pursuant to the Engagement Letter, MaloneBailey will not charge the Debtors for any administrative services. MaloneBailey does not request reimbursement of any expense disbursements.

The Requested Compensation Should Be Allowed

14. On August 13, 2021, the Court permitted the Debtors to employ and retain MaloneBailey pursuant to 11 U.S.C. § 328(a), subject to the right of the United States Trustee to review and object to this Application on the standard provided for in 11 U.S.C. § 330.

15. Section 328(a) provides for employment of professionals “on any reasonable terms,” which may include a fixed fee as was previously approved in this instance. The Court “may allow

compensation different from" such terms "if such terms...prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms."

16. Section 328(a) "reflects the view that professionals are entitled to know what they are likely to be paid for their work. If you agree to hire someone on a flat fee...basis, there should be some comfort that the compensation will be paid and that a court will not simply impose a new and different deal after all the work has been done." Bench Decision Regarding Objections to Final Fee Applications of PJT Partners L.P. and Houlihan Lokey Capital Inc., In re Relativity Fashion, LLC, et al., 2016 BL 419222, *5, No. 15-11989 (MEW) (Bankr. S.D.N.Y. Dec. 16, 2016) [ECF No. 2194] (Op.).

17. In this instance, the Court approved a fix fee for a service of known difficulty and complexity, which service was timely performed. The services were contemplated in the Plan and necessary for consummation of the Plan and an effective reorganization. There are no circumstances justifying imposition of any new or different deal.

18. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern a court's award of such compensation. 11 U.S.C. § 331.

19. Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including

- a. the time spent on such services;
- b. the fees charged for such services;
- c. whether the services were necessary to the administration of or beneficial at the time at which the service was rendered toward the completion of a case under this title;

- d. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- e. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

20. For the same reasons set forth above, MaloneBailey respectfully submits that it has satisfied the requirements of section 330 of the Bankruptcy Code. In further support of the foregoing and the “time spent on such services” component of the statute, MaloneBailey respectfully submits its time records for the project and expense detail as **Exhibit B** hereto. The services for which it seeks compensation in this Application were necessary for and beneficial to the Debtors and the Debtors’ estates, and directly contemplated in the Plan and necessary to consummation thereof. MaloneBailey’s request for compensation is reflective of a reasonable and appropriate amount of time expended in performing such services commensurate with the complexity, importance and nature of the problem, issue, or task involved. The compensation sought by MaloneBailey is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code. For all of the foregoing reasons, MaloneBailey respectfully requests that the Court grant this Application.

Supplemental Disclosures Required by UST Guidelines

21. Pursuant to Section C.3 of the UST Guidelines, MaloneBailey’s hourly rates for bankruptcy tax services are comparable to the hourly rates charged in complex chapter 11 cases by comparably skilled bankruptcy professionals. In addition, MaloneBailey’s hourly rates for bankruptcy services are comparable to the rates charged by the firm for complex corporate matters, whether in court or otherwise, regardless of whether a fee application is required.

22. The following statements address the information required pursuant to Section C.5 of the UST Guidelines:

- a. None of the professionals included in this Fee Application varied their hourly rate based on the geographical location of the bankruptcy case.
- b. This Application does not include any rate increases since retention.

Statements of MaloneBailey

23. No agreement or understanding prohibited by section 504 of the Bankruptcy Code exists between MaloneBailey and any other person for a sharing of compensation received or to be received for services rendered in or in connection with this Chapter 11 Case, nor shall MaloneBailey share or agree to share the compensation paid or allowed from the Debtors' estate for such services with any other person in contravention of Section 504 of the Bankruptcy Code. No agreement or understanding prohibited by 18 U.S.C. § 155 has been made by MaloneBailey.

24. Pursuant to Bankruptcy Rule 2016, MaloneBailey states that no payments have heretofore been made or promised to MaloneBailey for services rendered or to be rendered in any capacity in connection with this Chapter 11 Case, except as authorized by the Court in its order dated August 13, 2020 approving the retention of MaloneBailey.

25. The undersigned has reviewed the requirements of Local Rule 2016-2 and certified that this Application complies with that Local Rule.

26. Notice of this Application has been provided in accordance with the Interim Compensation Order. MaloneBailey submits that no other or further notice need be provided.

27. MaloneBailey reserves all rights and claims. Without limiting the generality of the foregoing, MaloneBailey reserves its rights to include any time expended in the compensation period in future application(s) if it is not included herein.

WHEREFORE, MaloneBailey respectfully requests (i) final allowance of compensation for professional services rendered as tax accountant for the Debtors for the period of August 13, 2020 through February 8, 2021 in the amount of \$72,000.00, (ii) such other and further relief as is just, and (iii) authority to receive the outstanding fee payments in the amount of \$72,000 (to the extent of such unpaid amounts at such time as the Court rules on this Application, and solely upon occurrence of the Plan Effective Date).

Dated: March 4, 2021
Houston, Texas

Respectfully submitted,
MALONEBAILEY, LLP

By: /s/ Qiwen Zhai
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*Tax Accountant for Debtors
and Debtors-in-Possession*

EXHIBIT A

Summary of Application for Compensation Period

Matter	Name of Professional	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
01 Tax	Qiwen Zhao (Nicole)	Senior Tax Manager	\$300.00	171.5	\$51,450.00
01 Tax	Tabitha Ford	Tax Senior	\$200.00	76.0	\$15,000.00
01 Tax	Erika Ramirez	Associate	\$140.0	4.5	\$630.00
01 Tax	Chuqiao Peng	Associate	\$140.00	.25	\$35.00
01 Tax	Ethan Derryberry	Associate	\$140.00	12.9	\$1,806.00
			TOTAL:	265.15	\$68,921.00
			Agreed Reduction:		(\$1,906.00)
			Requested Amount:		\$67,015.00
			Plus Expenses:		\$4,985.00
			Total Compensation and Expenses Requested:		\$72,000.00
			Blended Hourly Rate:		\$259.93

EXHIBIT B

Time Records

Matter	Professional	Date	Description	Hourly Rate	Billed Hrs	Billed Amt
TAX	Zhao,Nicol	3/25/2020	phone call with client; download PBC	\$ 300.00	0.50	\$ 150.00
TAX	Ford,Tabit	3/25/2020	organize information	\$ 200.00	0.20	\$ 40.00
TAX	Zhao,Nicol	3/26/2020	PBC	\$ 300.00	0.25	\$ 75.00
TAX	Derryberry	3/26/2020	pdf conversions/cleaning	\$ 140.00	5.15	\$ 721.00
TAX	Derryberry	3/27/2020	pdf conversions/cleaning	\$ 140.00	2.75	\$ 385.00
TAX	Derryberry	3/30/2020	pdf conversions/cleaning	\$ 140.00	5.00	\$ 700.00
TAX	Ford,Tabit	3/31/2020	depreciation	\$ 200.00	7.80	\$ 1,560.00
TAX	Ford,Tabit	4/2/2020	depreciation	\$ 200.00	0.50	\$ 100.00
TAX	Zhao,Nicol	4/5/2020	emails	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	4/6/2020	emails	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	4/28/2020	emails	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	5/8/2020	emails	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	5/14/2020	prepare workpaper	\$ 300.00	3.75	\$ 1,125.00
TAX	Zhao,Nicol	5/15/2020	prepare workpaper	\$ 300.00	4.00	\$ 1,200.00
TAX	Zhao,Nicol	5/16/2020	prepare workpaper	\$ 300.00	4.50	\$ 1,350.00
TAX	Zhao,Nicol	5/17/2020	prepare workpaper	\$ 300.00	3.75	\$ 1,125.00
TAX	Zhao,Nicol	5/18/2020	prepare workpaper	\$ 300.00	7.50	\$ 2,250.00
TAX	Zhao,Nicol	5/19/2020	prepare workpaper and tax return	\$ 300.00	8.50	\$ 2,550.00
TAX	Zhao,Nicol	5/20/2020	prepare tax return	\$ 300.00	9.00	\$ 2,700.00
TAX	Zhao,Nicol	5/21/2020	emails	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	5/27/2020	email and phone call	\$ 300.00	1.25	\$ 375.00
TAX	Zhao,Nicol	6/16/2020	emails; review conflict list	\$ 300.00	1.50	\$ 450.00
TAX	Zhao,Nicol	6/16/2020	email	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	6/22/2020	emails; retention application	\$ 300.00	3.00	\$ 900.00
TAX	Zhao,Nicol	6/22/2020	2019 return application	\$ 300.00	1.00	\$ 300.00
TAX	Peng,Chuqi	6/23/2020	prepare extensions	\$ 140.00	0.25	\$ 35.00
TAX	Zhao,Nicol	7/2/2020	emails	\$ 300.00	0.50	\$ 150.00
TAX	Zhao,Nicol	8/11/2020	emails; engagement letter modification	\$ 300.00	2.00	\$ 600.00
TAX	Zhao,Nicol	8/25/2020	update and file tax return	\$ 300.00	6.75	\$ 2,025.00

Matter	Professional	Date	Description	Hourly Rate	Billed Hrs	Billed Amt
TAX	Zhao,Nicol	11/3/2020	prepare state returns	\$ 300.00	13.00	\$ 3,900.00
TAX	Zhao,Nicol	11/4/2020	prepare state returns	\$ 300.00	10.50	\$ 3,150.00
TAX	Zhao,Nicol	11/5/2020	IRS correspondence	\$ 300.00	2.50	\$ 750.00
TAX	Zhao,Nicol	11/9/2020	IRS correspondence	\$ 300.00	4.00	\$ 1,200.00
TAX	Zhao,Nicol	11/23/2020	PBC request	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	12/17/2020	IRS correspondence; emails	\$ 300.00	0.75	\$ 225.00
TAX	Zhao,Nicol	12/21/2020	IRS correspondence;	\$ 300.00	1.00	\$ 300.00
TAX	Zhao,Nicol	12/22/2020	IRS correspondence;	\$ 300.00	0.25	\$ 75.00
TAX	Zhao,Nicol	12/29/2020	IRS correspondence	\$ 300.00	5.00	\$ 1,500.00
TAX	Zhao,Nicol	1/7/2021	emails	\$ 300.00	0.50	\$ 150.00
TAX	Zhao,Nicol	1/11/2021	review PBC	\$ 300.00	2.00	\$ 600.00
TAX	Ford,Tabit	1/13/2021	meeting to discuss prep and beginning open items list.	\$ 200.00	4.50	\$ 700.00
TAX	Zhao,Nicol	1/14/2021	meeting with the team	\$ 300.00	2.50	\$ 750.00
TAX	Ford,Tabit	1/14/2021	prepare workpaper	\$ 200.00	4.00	\$ 800.00
TAX	Ford,Tabit	1/15/2021	prepare workpaper	\$ 200.00	4.50	\$ 900.00
TAX	Ramirez,Er	1/15/2021	Helped with a depreciation expense Excel document.	\$ 140.00	4.50	\$ 630.00
TAX	Ford,Tabit	1/16/2021	prepare workpaper	\$ 200.00	3.50	\$ 700.00
TAX	Zhao,Nicol	1/18/2021	review workpaper	\$ 300.00	6.75	\$ 2,025.00
TAX	Ford,Tabit	1/18/2021	prepare workpaper	\$ 200.00	11.00	\$ 2,200.00
TAX	Zhao,Nicol	1/19/2021	review workpaper	\$ 300.00	11.25	\$ 3,375.00
TAX	Ford,Tabit	1/19/2021	prepare tax return	\$ 200.00	12.00	\$ 2,400.00
TAX	Zhao,Nicol	1/20/2021	review workpaper	\$ 300.00	12.50	\$ 3,750.00
TAX	Ford,Tabit	1/20/2021	prepare tax return	\$ 200.00	8.00	\$ 1,600.00
TAX	Zhao,Nicol	1/21/2021	review workpaper and tax return; call the IRS	\$ 300.00	13.50	\$ 4,050.00
TAX	Ford,Tabit	1/21/2021	2018 states / beginning 2019 states	\$ 200.00	6.00	\$ 1,200.00
TAX	Zhao,Nicol	1/22/2021	IRS correspondence	\$ 300.00	1.25	\$ 375.00
TAX	Zhao,Nicol	1/22/2021	Fee application	\$ 300.00	4.50	\$ 1,350.00
TAX	Ford,Tabit	1/22/2021	2018 / 2019 states	\$ 200.00	8.00	\$ 1,600.00
TAX	Ford,Tabit	1/23/2021	2019 states	\$ 200.00	5.00	\$ 1,000.00
TAX	Zhao,Nicol	2/4/2021	review state tax return	\$ 300.00	6.00	\$ 1,800.00

Matter	Professional	Date	Description	Hourly Rate	Billed Hrs	Billed Amt
TAX	Ford,Tabit	2/4/2021	Phone call with TX comptroller to obtain webfile number and last payments made and any bal due	\$ 200.00	1.00	\$ 200.00
TAX	Zhao,Nicol	2/5/2021	review state tax return	\$ 300.00	7.00	\$ 2,100.00
TAX	Zhao,Nicol	2/8/2021	finalize state tax returns	\$ 300.00	4.50	\$ 1,350.00
TAX	Zhao,Nicol	2/8/2021	assembly	\$ 300.00	2.00	\$ 600.00
TAX	Zhao,Nicol	2/25/2021	KS DOR correspondence; phone call with Prajak	\$ 300.00	0.75	\$ 225.00
			Blended Hourly Rate:	\$ 259.93		
				TOTAL	265.15	\$ 68,921.00
						(\$1,906.00)
						\$ 67,015.00

Expenses Detail

	Category	Detail			Amount
	Software Fees	Federal			\$3,200.00
		State			\$1,485.00
		Consolidated			\$300.00
				Total:	\$4,985.00

CERTIFICATION

I, Qiwen Zhao, declare under penalties of perjury that:

- a) I am a Senior Tax Manager with the applicant Firm, MaloneBailey, LLP.
- b) I am familiar with the work performed by myself as tax accountant and MaloneBailey on behalf of the Debtors and Debtors in possession.
- c) I have reviewed the foregoing Application and the facts set forth therein and in the attached **Exhibit A&B** are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule 2016-1 of the Local Bankruptcy Rules and the Guidelines and submit that the Application substantially complies with such Guidelines.

/s/ Qiwen Zhao
Qiwen Zhao

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